

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0965 Billings Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	42,439,616.10	42,080,107.73	241,745.37	117,763.00	0.00	0.00
21XX Support Services - Students	4,474,706.91	4,474,706.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,175,776.71	1,175,776.71	0.00	0.00	0.00	0.00
222X Educational Media Services	2,285,297.03	2,272,510.98	0.00	12,786.05	0.00	0.00
23XX Support Services - General Administration	1,103,506.47	1,103,506.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,857,588.10	3,857,588.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	568,450.25	0.00	554,882.64	13,405.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,896,444.78	4,863,021.18	0.00	33,423.60	0.00	0.00
27XX Student Transportation Services	2,456,187.15	2,456,187.15	0.00	0.00	0.00	0.00
28XX Support Services - Central	220,744.30	0.00	220,744.30	0.00	0.00	0.00
33XX Community Services	25,138.53	25,138.53	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,871.00	2,871.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	439,782.01	439,782.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,783.72	0.00	XXXXXXXXXX	34,783.72	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	156,661.50	0.00	XXXXXXXXXX	0.00	156,661.50	0.00
62XX Resources Transferred to Other School Districts or	126,181.17	126,181.17	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>64,263,735.73</b>	<b>62,877,377.94</b>	<b>1,017,372.31</b>	<b>212,161.37</b>	<b>156,661.50</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0965 Billings Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	64,263,735.73					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,017,372.31/62,877,377.9			1.62%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (1.88%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0966 Billings H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	21,049,636.20	20,803,812.01	107,092.59	138,731.60	0.00	0.00
21XX Support Services - Students	1,948,482.08	1,948,482.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	657,045.78	657,045.78	0.00	0.00	0.00	0.00
222X Educational Media Services	1,351,750.26	1,336,867.81	0.00	14,882.45	0.00	0.00
23XX Support Services - General Administration	603,070.41	603,070.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,862,917.26	2,862,917.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	287,511.12	0.00	287,511.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,219,725.33	3,144,031.38	0.00	75,693.95	0.00	0.00
27XX Student Transportation Services	1,193,096.73	1,193,096.73	0.00	0.00	0.00	0.00
28XX Support Services - Central	102,506.09	0.00	102,506.09	0.00	0.00	0.00
31XX Food Services	3,497,772.54	3,497,772.54	0.00	0.00	0.00	0.00
33XX Community Services	12,380.57	12,380.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,420.54	17,420.54	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,316,634.99	1,316,634.99	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	777,726.41	0.00	XXXXXXXXXX	777,726.41	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	43,786.16	0.00	XXXXXXXXXX	0.00	43,786.16	0.00
62XX Resources Transferred to Other School Districts or	10,393.60	10,393.60	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>38,951,856.07</b>	<b>37,403,925.70</b>	<b>497,109.80</b>	<b>1,007,034.41</b>	<b>43,786.16</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0966 Billings H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	38,951,856.07					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 497,109.80/37,403,925.70			1.33%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (1.79%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0967 Lockwood Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,197,719.14	4,197,719.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	477,606.22	477,606.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	64,269.85	64,269.85	0.00	0.00	0.00	0.00
222X Educational Media Services	317,189.61	317,189.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,802.44	192,802.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	381,284.73	381,284.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,983.92	0.00	106,983.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	559,484.43	559,484.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	294,784.62	294,784.62	0.00	0.00	0.00	0.00
31XX Food Services	385,095.11	385,095.11	0.00	0.00	0.00	0.00
33XX Community Services	5,342.23	5,342.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,467.62	3,467.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,631.37	26,631.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	763.50	0.00	XXXXXXXXXX	763.50	0.00	0.00
62XX Resources Transferred to Other School Districts or	32,197.53	32,197.53	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>7,045,622.32</b>	<b>6,937,874.90</b>	<b>106,983.92</b>	<b>763.50</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**56 Yellowstone  
0967 Lockwood Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	7,045,622.32					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 106,983.92/6,937,874.90			1.54%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0968 Blue Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	577,798.25	572,398.25	0.00	5,400.00	0.00	0.00
21XX Support Services - Students	3,245.65	3,245.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,371.76	2,371.76	0.00	0.00	0.00	0.00
222X Educational Media Services	12,477.07	12,477.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	60,016.95	60,016.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,772.99	35,772.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	15,751.64	0.00	15,751.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,535.90	53,535.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,981.81	12,981.81	0.00	0.00	0.00	0.00
31XX Food Services	52,491.75	52,491.75	0.00	0.00	0.00	0.00
32XX Enterprise Services	1,250.56	1,250.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,732.38	2,732.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,806.02	2,806.02	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	833,232.73	812,081.09	15,751.64	5,400.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	833,232.73					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,751.64/812,081.09		1.94%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0969 Canyon Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	992,504.75	974,710.58	0.00	17,794.17	0.00	0.00
21XX Support Services - Students	26,436.47	26,436.47	0.00	0.00	0.00	0.00
222X Educational Media Services	74,478.48	72,979.48	0.00	1,499.00	0.00	0.00
23XX Support Services - General Administration	84,997.45	84,997.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	86,541.07	0.00	86,541.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	125,647.33	109,756.68	0.00	15,890.65	0.00	0.00
27XX Student Transportation Services	93,213.00	93,213.00	0.00	0.00	0.00	0.00
31XX Food Services	81,910.87	81,910.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,366.81	5,366.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,227.80	13,227.80	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,584,324.03	1,462,599.14	86,541.07	35,183.82	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,584,324.03					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 86,541.07/1,462,599.14		5.92%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0970 Laurel Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,815,888.76	4,641,734.91	0.00	174,153.85	0.00	0.00
21XX Support Services - Students	1,656.06	1,656.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	296,826.02	296,826.02	0.00	0.00	0.00	0.00
222X Educational Media Services	171,598.46	171,598.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,816.55	127,816.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	368,022.93	368,022.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,737.01	0.00	97,737.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	709,515.60	709,515.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	347,073.67	295,291.80	0.00	51,781.87	0.00	0.00
31XX Food Services	434,193.77	434,193.77	0.00	0.00	0.00	0.00
33XX Community Services	11,937.50	11,937.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,515.12	1,515.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,591.56	50,591.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	95,941.80	95,941.80	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>7,530,314.81</b>	<b>7,206,642.08</b>	<b>97,737.01</b>	<b>225,935.72</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0970 Laurel Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	7,530,314.81					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 97,737.01/7,206,642.08		1.36%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]				%	
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B				%	
	C2 Enter FY03 rate (1.20%) or 0.00% if no FY03 rate				%	
	Subtract C2 from C1				%	
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-				%	

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0971 Laurel H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,211,923.49	2,197,740.49	0.00	14,183.00	0.00	0.00
221X Improvement of Instruction Services	235,363.32	235,363.32	0.00	0.00	0.00	0.00
222X Educational Media Services	129,499.96	129,499.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,642.80	121,642.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	228,030.23	228,030.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,938.42	0.00	97,938.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	450,619.15	439,349.60	0.00	11,269.55	0.00	0.00
27XX Student Transportation Services	308,634.03	283,023.10	0.00	25,610.93	0.00	0.00
34XX Extracurricular - Activities	21,817.51	21,817.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	162,803.27	162,803.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,914.87	7,914.87	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	3,976,187.05	3,827,185.15	97,938.42	51,063.48	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,976,187.05					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 97,938.42/3,827,185.15			2.56%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0972 Elder Grove Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,088,194.32	1,088,194.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,149.00	6,149.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,361.61	10,361.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,485.01	148,485.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,926.44	49,926.44	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,979.26	106,979.26	0.00	0.00	0.00	0.00
28XX Support Services - Central	4,649.35	0.00	4,649.35	0.00	0.00	0.00
31XX Food Services	107,262.37	107,262.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,027.35	12,027.35	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	102,650.39	0.00	XXXXXXXXXX	0.00	102,650.39	0.00
62XX Resources Transferred to Other School Districts or	19,144.63	19,144.63	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,655,829.73	1,548,529.99	4,649.35	0.00	102,650.39	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,655,829.73					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,649.35/1,548,529.99		0.30%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

56 Yellowstone  
0975 Custer K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	533,809.24	533,809.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,572.67	21,572.67	0.00	0.00	0.00	0.00
222X Educational Media Services	28,332.92	28,332.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,429.61	131,429.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,572.19	1,572.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,606.09	0.00	20,805.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,586.84	121,586.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	71,036.11	71,036.11	0.00	0.00	0.00	0.00
31XX Food Services	47,560.81	47,560.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,652.14	11,652.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,311.04	24,311.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,536.12	2,536.12	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,024,005.78	995,399.69	20,805.15	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,024,005.78					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 20,805.15/995,399.69		2.09%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

56 Yellowstone  
0976 Morin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	180,333.94	180,333.94	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,134.00	5,134.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,427.50	4,427.50	0.00	0.00	0.00	0.00
222X Educational Media Services	617.00	617.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,140.00	9,140.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,528.00	0.00	12,528.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,998.13	31,998.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	36,416.00	36,416.00	0.00	0.00	0.00	0.00
31XX Food Services	1,150.00	1,150.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,535.00	0.00	XXXXXXXXXX	14,535.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,875.00	1,875.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	298,154.57	271,091.57	12,528.00	14,535.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	298,154.57					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 12,528.00/271,091.57		4.62%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

56 Yellowstone  
0978 Broadview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	410,929.06	408,513.90	865.16	1,550.00	0.00	0.00
21XX Support Services - Students	11,088.72	11,088.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,325.30	2,325.30	0.00	0.00	0.00	0.00
222X Educational Media Services	13,017.55	13,017.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,935.15	57,385.15	0.00	1,550.00	0.00	0.00
25XX Support Services - Business	17,273.42	0.00	15,885.12	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,713.95	59,328.74	0.00	6,385.21	0.00	0.00
27XX Student Transportation Services	93,735.59	64,313.08	0.00	29,422.51	0.00	0.00
31XX Food Services	55,430.21	55,430.21	0.00	0.00	0.00	0.00
33XX Community Services	2,643.45	1,581.78	0.00	1,061.67	0.00	0.00
34XX Extracurricular - Activities	499.17	499.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,542.39	2,542.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,390.52	2,390.52	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	736,524.48	678,416.51	16,750.28	39,969.39	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	736,524.48					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,750.28/678,416.51		2.47%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.50%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

56 Yellowstone  
0979 Broadview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	289,818.61	288,268.61	0.00	1,550.00	0.00	0.00
21XX Support Services - Students	11,096.23	11,096.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	647.70	647.70	0.00	0.00	0.00	0.00
222X Educational Media Services	13,003.35	13,003.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,622.69	57,072.69	0.00	1,550.00	0.00	0.00
25XX Support Services - Business	17,281.36	0.00	15,893.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,835.80	59,953.10	0.00	14,882.70	0.00	0.00
27XX Student Transportation Services	71,893.59	43,791.44	0.00	28,102.15	0.00	0.00
31XX Food Services	19,222.67	19,222.67	0.00	0.00	0.00	0.00
33XX Community Services	3,978.57	2,916.90	0.00	1,061.67	0.00	0.00
34XX Extracurricular - Activities	5,401.41	5,401.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,852.45	12,852.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,133.74	1,133.74	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	579,788.17	515,360.29	15,893.06	47,146.52	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	579,788.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,893.06/515,360.29		3.08%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.96%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0981 Elysian Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	432,973.69	432,973.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,952.20	14,952.20	0.00	0.00	0.00	0.00
222X Educational Media Services	25,586.83	25,586.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	22,930.51	22,930.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,872.14	89,872.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,183.42	0.00	34,579.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	64,907.22	64,907.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,537.26	18,537.26	0.00	0.00	0.00	0.00
31XX Food Services	52,109.75	52,109.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,263.45	3,263.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,758.65	6,758.65	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	772,075.12	731,891.70	34,579.90	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	772,075.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,579.90/731,891.70		4.72%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0983 Huntley Project K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,237,527.73	3,220,027.73	0.00	17,500.00	0.00	0.00
21XX Support Services - Students	146,684.00	146,684.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,557.00	36,557.00	0.00	0.00	0.00	0.00
222X Educational Media Services	137,499.00	137,499.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	126,602.52	113,582.00	13,020.52	0.00	0.00	0.00
24XX Support Services - School Administration	367,757.00	367,757.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	138,054.00	0.00	124,438.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	451,850.00	436,675.00	0.00	15,175.00	0.00	0.00
27XX Student Transportation Services	358,113.95	296,543.07	0.00	61,570.88	0.00	0.00
28XX Support Services - Central	228.00	0.00	228.00	0.00	0.00	0.00
31XX Food Services	261,183.49	261,183.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	53,338.00	53,338.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	153,122.00	147,322.00	0.00	5,800.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	41,179.00	0.00	XXXXXXXXXXXX	0.00	41,179.00	0.00
62XX Resources Transferred to Other School Districts or	20,834.00	20,834.00	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>5,530,529.69</b>	<b>5,238,002.29</b>	<b>137,686.52</b>	<b>100,045.88</b>	<b>41,179.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

## 56 Yellowstone 0983 Huntley Project K-12 Schools

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	5,530,529.69					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 137,686.52/5,238,002.29			2.63%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.30%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**56 Yellowstone  
0985 Shepherd Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,089,323.45	2,054,051.03	0.00	35,272.42	0.00	0.00
21XX Support Services - Students	20,531.45	20,531.45	0.00	0.00	0.00	0.00
222X Educational Media Services	60,517.22	60,517.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	104,534.42	104,534.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,153.17	140,153.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,611.79	0.00	41,611.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	375,805.44	365,022.44	0.00	10,783.00	0.00	0.00
27XX Student Transportation Services	187,944.02	126,620.52	0.00	61,323.50	0.00	0.00
31XX Food Services	225,027.70	215,400.70	0.00	9,627.00	0.00	0.00
34XX Extracurricular - Activities	5,442.96	5,442.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	37,424.35	37,424.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,303.60	0.00	XXXXXXXXXXXX	4,303.60	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	700.00	0.00	XXXXXXXXXXXX	0.00	700.00	0.00
62XX Resources Transferred to Other School Districts or	14,006.98	14,006.98	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>3,307,326.55</b>	<b>3,143,705.24</b>	<b>41,611.79</b>	<b>121,309.52</b>	<b>700.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**56 Yellowstone  
0985 Shepherd Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	3,307,326.55					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 41,611.79/3,143,705.24			1.32%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0986 Shepherd H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,218,375.05	1,196,191.77	0.00	22,183.28	0.00	0.00
21XX Support Services - Students	26,975.42	26,975.42	0.00	0.00	0.00	0.00
222X Educational Media Services	44,217.29	44,217.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,028.52	105,028.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,461.76	119,461.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,372.79	0.00	41,372.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	327,149.95	316,366.95	0.00	10,783.00	0.00	0.00
27XX Student Transportation Services	180,657.69	119,334.19	0.00	61,323.50	0.00	0.00
31XX Food Services	237.39	237.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,126.68	35,126.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	96,818.87	96,818.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,303.60	0.00	XXXXXXXXXXXX	4,303.60	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	200.00	0.00	XXXXXXXXXXXX	0.00	200.00	0.00
62XX Resources Transferred to Other School Districts or	9,776.85	9,776.85	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,209,701.86</b>	<b>2,069,535.69</b>	<b>41,372.79</b>	<b>98,593.38</b>	<b>200.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**56 Yellowstone  
0986 Shepherd H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	2,209,701.86					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 41,372.79/2,069,535.69			2.00%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**56 Yellowstone  
0987 Pioneer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	273,567.67	273,567.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,221.00	2,221.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,064.15	1,064.15	0.00	0.00	0.00	0.00
222X Educational Media Services	4,598.76	4,598.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,640.53	1,640.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,900.61	0.00	28,900.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,337.81	33,337.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,787.30	37,787.30	0.00	0.00	0.00	0.00
31XX Food Services	1,795.42	1,795.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	732.46	732.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	609.69	609.69	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,589.93	1,589.93	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	387,845.33	358,944.72	28,900.61	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	387,845.33					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 28,900.61/358,944.72		8.05%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**56 Yellowstone**  
**0989 Independent Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	851,936.10	851,936.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,106.67	3,106.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,668.50	20,668.50	0.00	0.00	0.00	0.00
222X Educational Media Services	4,007.75	4,007.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,404.41	8,404.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,750.32	99,750.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,255.19	0.00	37,255.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,078.64	67,078.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,584.43	39,584.43	0.00	0.00	0.00	0.00
31XX Food Services	52,192.64	52,192.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,134.05	3,134.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,280.00	0.00	XXXXXXXXXX	18,280.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,451.04	3,451.04	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,208,849.74	1,153,314.55	37,255.19	18,280.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,208,849.74					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 37,255.19/1,153,314.55		3.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

56 Yellowstone  
1196 Yellowstone Academy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,631,707.71	1,631,707.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,663.17	23,663.17	0.00	0.00	0.00	0.00
222X Educational Media Services	20,345.01	20,345.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,217.50	8,217.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	147,025.07	145,494.77	1,530.30	0.00	0.00	0.00
25XX Support Services - Business	144,942.44	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,764.66	67,764.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,652.24	79,652.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,294.28	1,294.28	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,124,612.08	1,978,139.34	1,530.30	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,124,612.08					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,530.30/1,978,139.34		0.08%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.